

# EXHIBIT F

UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF FLORIDA  
FORT PIERCE DIVISION

MARK ROGOLINO, individually and  
on behalf of all other similarly situated,

*Plaintiff,*

v.

WALMART INC.,

*Defendant.*

CASE NO.

**DECLARATION OF KRISTINA SPENCER**

Pursuant to 28 U.S.C. § 1746, I, Kristina Spencer, declare:

1. I am Senior Director, Tax Technology & Data at Walmart Inc. I am over the age of 21 and am competent to provide this Declaration, which is based on my personal knowledge.
2. I submit this declaration in support of Walmart's notice of removal.
3. As part of my work responsibilities, I am familiar with Walmart's data tracking the receipt of tax payments from online orders.
4. On September 18, 2024, I reviewed Walmart data regarding the volume of transactions during the period of July 24, 2020, to July 24, 2024, in which Florida customers to our website or mobile application had purchased items that were available for pick-up at a store but, instead, chose to have the items delivered or shipped.
5. From July 24, 2020, through July 24, 2024, there were over 12 million such transactions in Florida, in which customers paid sales tax on delivery fees (including express delivery fees) or shipping fees.
6. Those orders went to approximately over 2 million different addresses, which represents the approximate number of customers involved in those transactions.
7. The total Florida sales tax that Walmart collected on delivery fees (including express delivery fees) for those transactions equals \$3,862,960.12; and the total Florida sales tax that Walmart collected on shipping fees for those transactions equals \$1,144,095.33.

I state under penalty of perjury under the laws of the United States of America that the foregoing is true and correct.

Executed on September 19, 2024

  
Kristina Spencer